#### SECOND REGULAR SESSION

# **HOUSE BILL NO. 2151**

## 91ST GENERAL ASSEMBLY

### INTRODUCED BY REPRESENTATIVE KREIDER.

Read 1st time March 12, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

5035L.01I

## **AN ACT**

To repeal section 190.305, RSMo, and to enact in lieu thereof one new section relating to collecting taxes for emergency telephone service.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 190.305, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 190.305, to read as follows:

190.305. 1. In addition to its other powers for the protection of the public health, a governing body may provide for the operation of an emergency telephone service and may pay for it by levying an emergency telephone tax for such service in those portions of the governing body's jurisdiction for which emergency telephone service has been contracted. The governing body may do such other acts as are expedient for the protection and preservation of the public 6 health and are necessary for the operation of the emergency telephone system. The governing body is hereby authorized to levy the tax in an amount not to exceed fifteen percent of the tariff local service rate, as defined in section 190.300, or seventy-five cents per access line per month, 9 whichever is greater, except as provided in sections 190.325 to 190.329, in those portions of the 10 governing body's jurisdiction for which emergency telephone service has been contracted. In any county of the third classification with a population of at least thirty-two thousand but not greater 11 than forty thousand that borders a county of the first classification, a governing body of a third 12 13 or fourth class city may, with the consent of the county commission, contract for service with a 14 public agency to provide services within the public agency's jurisdiction when such city is

15 located wholly within the jurisdiction of the public agency. Consent shall be demonstrated by

the county commission authorizing an election within the public agency's jurisdiction pursuant

17 to section 190.320. Any contract between governing bodies and public agencies in existence on

18 August 28, 1996, that meets such criteria prior to August 28, 1996, shall be recognized if the

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county commission authorized the election for emergency telephone service and a vote was held as provided in section 190.320. The governing body shall provide for a board pursuant to sections 190.327 and 190.328.

- 2. The tax shall be utilized to pay for the operation of emergency telephone service and the operational costs associated with the answering and dispatching of emergency calls as deemed appropriate by the governing body, and may be levied at any time subsequent to execution of a contract with the provider of such service at the discretion of the governing body, but collection of such tax shall not begin prior to twenty-seven months before operation of the emergency telephone service and dispatch center.
- 3. Such tax shall be levied only upon the tariff rate. No tax shall be imposed upon more than one hundred exchange access facilities or their equivalent per person per location.
- 4. Every billed service user is liable for the tax until it has been paid to the service supplier.
  - 5. The duty to collect the tax from a service user shall commence at such time as specified by the governing body in accordance with the provisions of sections 190.300 to 190.320. The tax required to be collected by the service supplier shall be added to and may be stated separately in the billings to the service user.
  - 6. Nothing in this section imposes any obligation upon a service supplier to take any legal action to enforce the collection of the tax imposed by this section. The service supplier shall provide the governing body with a list of amounts uncollected along with the names and addresses of the service users refusing to pay the tax imposed by this section, if any.
  - 7. The tax imposed by this section shall be collected insofar as practicable at the same time as, and along with, the charges for the tariff rate in accordance with the regular billing practice of the service supplier. The tariff rates determined by or stated on the billing of the service supplier are presumed to be correct if such charges were made in accordance with the service supplier's business practices. The presumption may be rebutted by evidence which establishes that an incorrect tariff rate was charged.
  - 8. Any service supplier who fails to collect and remit the tax imposed by this section and authorized by the governing body shall be liable for the lesser of three times the amount of tax due or five hundred dollars if such tax is not remitted to the proper authority within ninety calendar days of the date the tax was due.
  - 9. If any action is taken in a court of competent jurisdiction relating to the collecting and remitting of taxes imposed by this section by the service supplier, the service supplier shall be responsible for the payment or reimbursement of all associated court costs.